

# STATE OF GEORGIA

FORM 600S-CA  
DEPARTMENT OF REVENUE  
TAXPAYER SERVICES DIVISION

CALENDAR YEAR \_\_\_\_\_  
or other taxable year  
Beginning \_\_\_\_\_  
Ending \_\_\_\_\_

## CONSENT AGREEMENT OF NONRESIDENT STOCKHOLDERS OF S CORPORATIONS

Under Sections 48-7-21(b)(7)(B) and 48-7-27(d)(2) of the Georgia Income Tax Act and Regulations thereunder, all nonresident stockholders must execute an agreement wherein said stockholders agree to pay Georgia income tax on their proportionate part of the corporation's Georgia taxable income or the S Corporation election will be terminated by the Commissioner.

**To ensure Georgia's recognition of your S Corporation election, attach a properly completed Form 600S-CA for each nonresident shareholder to Form 600S when filed, even when a composite return has been filed.**

IF ANY ONE OR MORE NONRESIDENT STOCKHOLDERS FAILS OR REFUSES TO FILE THE CONSENT AGREEMENT HEREIN, DO NOT USE FORM 600S. FILE ON FORM 600.

CORPORATE NAME		FEIN	
BUSINESS ADDRESS			
CITY	STATE	Country	ZIP CODE

## NONRESIDENT STOCKHOLDER

NAME		SOCIAL SECURITY NUMBER	
ADDRESS			
CITY	STATE	Country	ZIP CODE
NUMBER OF SHARES OWNED			

As a nonresident stockholder in the above-captioned corporation, I hereby agree to: (check one)

- ☐ File a Georgia Individual Tax Return, Form 500, and report my pro rata share of income and pay any tax due on the return for the above-referenced tax year.
- ☐ Be included in a composite tax return, Form IT-CR, filed by the above corporation for the above-referenced tax year.

Taxpayer's Signature \_\_\_\_\_ Date \_\_\_\_\_

**Create as many copies as needed.**